

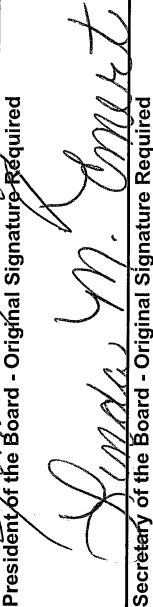
PRELIMINARY GENERAL FUND BUDGET

Fiscal Year 2017-2018

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 02/13/2017


President of the Board - Original Signature Required


Secretary of the Board - Original Signature Required

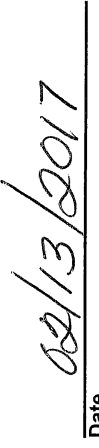

Chief School Administrator - Original Signature Required


Marydenise M Feroce
Contact Person

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Email Address

(724)843-1795 Extn :404
Telephone Extension


Date


Date


Date

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
1480	Tax Data: County 1 - Current Year Tax Levy cannot increase by more than (100% + Prior Year's Index) from the previous year if a countywide reassessment was indicated. County 1 - Current Year Tax Levy: \$6,375,034.00 County 1 - Prior Year Tax Levy: \$6,038,654.00	District is planning to file for exceptions
1790	Tax Data: Line (u) of the Real Estate Tax Report exceeds the amount of Approved Referendum Exceptions. Provide a justification. Line (u) of RETR Report: \$108,001.00 Approved Referendum Exception Amt: \$0.00	District is planning to file for exceptions
8080	Ending Fund Balance Entry and Budgetary Reserve: If 0850 Estimated Ending Unassigned Fund Balance is not equal to 0, a justification must be entered below.	Remaining funds available
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	Capital reserves
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	PSERS reserve

<u>ITEM</u>	<u>AMOUNTS</u>
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	
0810 Nonspendable Fund Balance	6,800
0820 Restricted Fund Balance	61,433
0830 Committed Fund Balance	1,561,519
0840 Assigned Fund Balance	700,000
0850 Unassigned Fund Balance	2,535,942
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$4,797,461</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	7,668,881
7000 Revenue from State Sources	15,527,468
8000 Revenue from Federal Sources	529,021
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$23,725,370</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$28,522,831</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	5,785,981
6113 Public Utility Realty Taxes	7,000
6114 Payments in Lieu of Current Taxes - State / Local	18,000
6120 Current Per Capita Taxes, Section 679	19,200
6140 Current Act 511 Taxes - Flat Rate Assessments	31,200
6150 Current Act 511 Taxes - Proportional Assessments	1,125,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	355,000
6500 Earnings on Investments	3,500
6800 Revenues from Intermediary Sources / Pass-Through Funds	197,000
6910 Rentals	18,000
6940 Tuition from Patrons	20,000
6980 Revenue from Community Services Activities	75,000
6990 Refunds and Other Miscellaneous Revenue	14,000
REVENUE FROM LOCAL SOURCES	\$7,668,881
REVENUE FROM STATE SOURCES	
7110 Basic Education Funding	10,499,032
7160 Tuition for Orphans Subsidy	10,000
7271 Special Education funds for School-Aged Pupils	1,315,400
7311 Pupil Transportation Subsidy	585,457
7330 Health Services (Medical, Dental, Nurse, Act 25)	28,000
7505 Ready to Learn Block Grant	280,000
7599 Other State Revenue Not Listed Elsewhere in the 7000 Series	671,352
7810 State Share of Social Security and Medicare Taxes	460,804
7820 State Share of Retirement Contributions	1,677,423
REVENUE FROM STATE SOURCES	\$15,527,468
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	387,021
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	112,000
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	30,000
REVENUE FROM FEDERAL SOURCES	\$529,021
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	23,725,370

Act 1 Index (current): 3.7% | Act 1 Index (prior): 3.6%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$5,785,981	
Amount of Tax Relief for Homestead Exclusions	\$0	
Total Approx. Tax Revenue:	\$5,785,981	
Approx. Tax Levy for Tax Rate Calculation:	\$6,375,034	
	Beaver	Total

2016-17 Data		
a. Assessed Value	\$96,664,398	\$96,664,398
b. Real Estate Mills	62.4703	
I. 2017-18 Data		
c. 2015 STEB Market Value	\$296,207,167	\$296,207,167
d. Assessed Value	\$95,303,814	\$95,303,814
e. Assessed Value of New Constr/ Renov	\$0	\$0

2016-17 Calculations		
f. 2016-17 Tax Levy	\$6,038,654	\$6,038,654
(a * b)		
2017-18 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2016-17 Tax Levy	\$6,038,654	\$6,038,654
(f Total * g)		
i. Base Mills Subject to Index	63.3621	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment	Yes	

Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	90.76000%	90.76000%
k. Tax Levy Needed	\$6,375,034	\$6,375,034
(Approx. Tax Levy * g)		
I. 2017-18 Real Estate Tax Rate	66.8917	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$6,375,034	\$6,375,034
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$6,375,034
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$5,785,981
(n * Est. Pct. Collection)		

Act 1 Index (current): 3.7% | Act 1 Index (prior): 3.6%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$5,785,981	
Amount of Tax Relief for Homestead Exclusions	\$0	
Total Approx. Tax Revenue:	\$5,785,981	
Approx. Tax Levy for Tax Rate Calculation:	\$6,375,034	
	Beaver	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	65.6431	
q. Mills In Excess of Index (if (l > p), (l - p))	1.2486	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$6,256,038	\$6,256,038
IV. s. Millage Rate within Index? (If l > p Then No)	No	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$118,996	\$118,996
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$108,001	\$108,001

Information Related to Property Tax Relief		
V. Assessed Value Exclusion per Homestead	\$0	
Number of Homestead/Farmstead Properties		
Median Assessed Value of Homestead Properties		\$0

Act 1 Index (current): 3.7% | Act 1 Index (prior): 3.6%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$5,785,981
Amount of Tax Relief for Homestead Exclusions	<u>\$0</u>
Total Approx. Tax Revenue:	\$5,785,981
Approx. Tax Levy for Tax Rate Calculation:	\$6,375,034
	Beaver Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0	Lowering RE Tax Rate	\$671,372	\$671,372
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$671,372

CODE

6111 Current Real Estate Taxes

<u>County Name</u>	<u>Taxable Assessed Value</u>	<u>Real Estate Mills</u>	<u>Tax Levy Generated by Mills</u>	<u>Amount of Tax Relief for Homestead Exclusions</u>	<u>Tax Levy Minus Homestead Exclusions</u>	<u>Percent Collected</u>	<u>Net Tax Revenue Generated By Mills</u>
Beaver	95,303,814	66.8917	6,375,034			90.76000%	
Totals:	95,303,814		6,375,034	0 =	6,375,034 X	90.76000%	= 5,785,981

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00		19,200
6140 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>
6141 Current Act 511 Per Capita Taxes	\$5.00	\$0.00	19,200
6142 Current Act 511 Occupation Taxes – Flat Rate	\$0.00	\$0.00	0
6143 Current Act 511 Local Services Taxes	\$5.00	\$0.00	12,000
6144 Current Act 511 Trailer Taxes	\$0.00	\$0.00	0
6145 Current Act 511 Business Privilege Taxes – Flat Rate	\$0.00	\$0.00	0
6146 Current Act 511 Mechanical Device Taxes – Flat Rate	\$0.00	\$0.00	0
6149 Current Act 511 Taxes, Other Flat Rate Assessments	\$0.00	\$0.00	0

Total Current Act 511 Taxes – Flat Rate Assessments 31,200 31,200

	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6150 <u>Current Act 511 Taxes – Proportional Assessments</u>				
6151 Current Act 511 Earned Income Taxes	0.500%	0.000%	1,000,000	1,000,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	50,000	50,000
6154 Current Act 511 Amusement Taxes	0.000%	0.000%	0	0
6155 Current Act 511 Business Privilege Taxes	1.5000	0.000	45,000	45,000
6156 Current Act 511 Mechanical Device Taxes – Percentage	0.000%	0.000%	0	0
6157 Current Act 511 Mercantile Taxes	1.0000	0.000	30,000	30,000
6159 Current Act 511 Taxes, Other Proportional Assessments	0	0	0	0

Total Current Act 511 Taxes – Proportional Assessments 1,125,000 1,125,000

Total Act 511, Current Taxes 1,156,200

Act 511 Tax Limit -->	296,207,167 X	12	3,554,486
	Market Value	Mills	(511 Limit)

Tax Function	Description	Tax Rate Charged in:			Less than or equal to Index	Index	Additional Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index
		2016-17 (Rebalanced)	2017-18	Percent Change in Rate			2016-17 (Rebalanced)	2017-18		
6111	<u>Current Real Estate Taxes</u> Beaver	63.3621	66.8917	5.58%	No	3.6%				
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	\$5.00	\$5.00	0.00%	Yes	3.7%				
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	3.7%				
6143	Current Act 511 Local Services Taxes <u>Current Act 511 Taxes – Proportional Assessments</u>	\$5.00	\$5.00	0.00%	Yes	3.7%				
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	3.7%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.7%				
6155	Current Act 511 Business Privilege Taxes	1.5000	1.5000	0.00%	Yes	3.7%				
6157	Current Act 511 Mercantile Taxes	1.0000	1.0000	0.00%	Yes	3.7%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	10,586,809
1200 Special Programs - Elementary / Secondary	2,988,588
1300 Vocational Education	1,165,880
1400 Other Instructional Programs - Elementary / Secondary	166,154
Total Instruction	\$14,907,431
2000 Support Services	
2100 Support Services - Students	869,780
2200 Support Services - Instructional Staff	534,338
2300 Support Services - Administration	1,447,111
2400 Support Services - Pupil Health	284,951
2500 Support Services - Business	324,650
2600 Operation and Maintenance of Plant Services	2,265,164
2700 Student Transportation Services	1,220,000
2800 Support Services - Central	386,760
2900 Other Support Services	6,300
Total Support Services	\$7,339,054
3000 Operation of Non-Instructional Services	
3200 Student Activities	363,958
3300 Community Services	172,168
Total Operation of Non-Instructional Services	\$536,126
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	1,520,728
5200 Interfund Transfers - Out	215,000
Total Other Expenditures and Financing Uses	\$1,735,728
Total Estimated Expenditures and Other Financing Uses	\$24,518,339

2017-2018 Preliminary General Fund Budget

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	5,658,581
200 Personnel Services - Employee Benefits	3,565,853
300 Purchased Professional and Technical Services	193,500
400 Purchased Property Services	140,400
500 Other Purchased Services	613,900
600 Supplies	335,575
700 Property	79,000
Total Regular Programs - Elementary / Secondary	\$10,586,809
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	1,197,456
200 Personnel Services - Employee Benefits	758,882
300 Purchased Professional and Technical Services	133,000
500 Other Purchased Services	871,500
600 Supplies	16,550
800 Other Objects	11,200
Total Special Programs - Elementary / Secondary	\$2,988,588
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	464,813
200 Personnel Services - Employee Benefits	297,117
400 Purchased Property Services	2,750
500 Other Purchased Services	362,000
600 Supplies	39,200
Total Vocational Education	\$1,165,880
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	26,036
200 Personnel Services - Employee Benefits	11,618
500 Other Purchased Services	127,500
600 Supplies	1,000
Total Other Instructional Programs - Elementary / Secondary	\$166,154
Total Instruction	\$14,907,431
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	451,725
200 Personnel Services - Employee Benefits	299,555
300 Purchased Professional and Technical Services	102,500
500 Other Purchased Services	1,800
600 Supplies	12,750
800 Other Objects	1,450
Total Support Services - Students	\$869,780
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	285,534
200 Personnel Services - Employee Benefits	205,904

2017-2018 Preliminary General Fund Budget

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<u>Description</u>	<u>Amount</u>
300 Purchased Professional and Technical Services	5,650
400 Purchased Property Services	700
500 Other Purchased Services	11,050
600 Supplies	24,250
800 Other Objects	1,250
Total Support Services - Instructional Staff	\$534,338
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	801,963
200 Personnel Services - Employee Benefits	421,390
300 Purchased Professional and Technical Services	129,000
400 Purchased Property Services	9,400
500 Other Purchased Services	35,500
600 Supplies	29,180
800 Other Objects	20,678
Total Support Services - Administration	\$1,447,111
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	165,704
200 Personnel Services - Employee Benefits	81,847
300 Purchased Professional and Technical Services	31,000
400 Purchased Property Services	100
600 Supplies	6,000
800 Other Objects	300
Total Support Services - Pupil Health	\$284,951
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	169,589
200 Personnel Services - Employee Benefits	126,461
300 Purchased Professional and Technical Services	12,000
400 Purchased Property Services	3,500
500 Other Purchased Services	3,000
600 Supplies	3,300
800 Other Objects	6,800
Total Support Services - Business	\$324,650
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	725,364
200 Personnel Services - Employee Benefits	523,100
300 Purchased Professional and Technical Services	18,500
400 Purchased Property Services	503,500
500 Other Purchased Services	120,000
600 Supplies	373,700
800 Other Objects	1,000
Total Operation and Maintenance of Plant Services	\$2,265,164
2700 <u>Student Transportation Services</u>	
500 Other Purchased Services	1,220,000
Total Student Transportation Services	\$1,220,000

2017-2018 Preliminary General Fund Budget

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<u>Description</u>	<u>Amount</u>
2800 Support Services - Central	
100 Personnel Services - Salaries	113,579
200 Personnel Services - Employee Benefits	75,181
300 Purchased Professional and Technical Services	62,000
500 Other Purchased Services	3,000
600 Supplies	133,000
Total Support Services - Central	\$386,760
2900 Other Support Services	
500 Other Purchased Services	6,300
Total Other Support Services	\$6,300
Total Support Services	\$7,339,054
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	221,074
200 Personnel Services - Employee Benefits	84,834
300 Purchased Professional and Technical Services	13,750
500 Other Purchased Services	20,500
600 Supplies	10,800
800 Other Objects	13,000
Total Student Activities	\$363,958
3300 Community Services	
100 Personnel Services - Salaries	74,064
200 Personnel Services - Employee Benefits	30,804
300 Purchased Professional and Technical Services	3,000
400 Purchased Property Services	35,500
500 Other Purchased Services	100
600 Supplies	6,200
800 Other Objects	22,500
Total Community Services	\$172,168
Total Operation of Non-Instructional Services	\$536,126
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	95,728
900 Other Uses of Funds	1,425,000
Total Debt Service / Other Expenditures and Financing Uses	\$1,520,728
5200 Interfund Transfers - Out	
900 Other Uses of Funds	215,000
Total Interfund Transfers - Out	\$215,000
Total Other Expenditures and Financing Uses	\$1,735,728
TOTAL EXPENDITURES	\$24,518,339

Cash and Short-Term Investments

06/30/2017 Estimate

06/30/2018 Projection

General Fund	5,483,651	4,709,651
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431	449,123	449,123
Other Capital Projects Fund	61,173	61,173
Debt Service Fund		
Food Service / Cafeteria Operations Fund	92,135	95,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	88,117	85,000
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$6,174,199	\$5,399,947

Long-Term Investments

06/30/2017 Estimate

06/30/2018 Projection

General Fund		
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		

Long-Term Investments

06/30/2017 Estimate

06/30/2018 Projection

Permanent Fund

Total Long-Term Investments

TOTAL CASH AND INVESTMENTS **\$6,174,199** **\$5,399,947**

Long-Term Indebtedness

06/30/2017 Estimate

06/30/2018 Projection

General Fund

0510 Bonds Payable	2,821,000	1,357,000
0520 Extended-Term Financing Agreements Payable	2,226,000	2,096,000
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Long-Term Liabilities		

Total General Fund	\$5,047,000	\$3,453,000
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Public Purpose (Expendable) Trust Fund

0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Long-Term Liabilities		

Total Public Purpose (Expendable) Trust Fund		
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Other Comptroller-Approved Special Revenue Funds

0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Long-Term Liabilities		

Total Other Comptroller-Approved Special Revenue Funds		
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Athletic / School-Sponsored Extra Curricular Activities Fund

0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Long-Term Liabilities		

Total Athletic / School-Sponsored Extra Curricular Activities Fund		
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Capital Reserve Fund - \$ 690, \$1850

0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		

Long-Term Indebtedness

06/30/2017 Estimate

06/30/2018 Projection

- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Long-Term Liabilities

Total Capital Reserve Fund - \$ 690, \$1850

Capital Reserve Fund - \$ 1431

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Long-Term Liabilities

Total Capital Reserve Fund - \$ 1431

Other Capital Projects Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Long-Term Liabilities

Total Other Capital Projects Fund

Debt Service Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Long-Term Liabilities

Total Debt Service Fund

Food Service / Cafeteria Operations Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations

Long-Term Indebtedness

06/30/2017 Estimate

06/30/2018 Projection

0560 Other Post-Employment Benefits (OPEB)

0599 Other Long-Term Liabilities

Total Food Service / Cafeteria Operations Fund

Child Care Operations Fund

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Long-Term Liabilities

Total Child Care Operations Fund

Other Enterprise Funds

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Long-Term Liabilities

Total Other Enterprise Funds

Internal Service Fund

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Long-Term Liabilities

Total Internal Service Fund

Private Purpose Trust Fund

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Long-Term Liabilities

Total Private Purpose Trust Fund

Long-Term Indebtedness

06/30/2017 Estimate

06/30/2018 Projection

Investment Trust Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Long-Term Liabilities

Total Investment Trust Fund

Pension Trust Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Long-Term Liabilities

Total Pension Trust Fund

Activity Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Long-Term Liabilities

Total Activity Fund

Other Agency Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Long-Term Liabilities

Total Other Agency Fund

Permanent Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable

<u>Long-Term Indebtedness</u>	<u>06/30/2017 Estimate</u>	<u>06/30/2018 Projection</u>
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Long-Term Liabilities		
Total Permanent Fund		
Total Long-Term Indebtedness	\$5,047,000	\$3,453,000

Short-Term Payables

06/30/2017 Estimate

06/30/2018 Projection

General Fund	1,419,000	1,494,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		

Total Short-Term Payables	\$1,419,000	\$1,494,000
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TOTAL INDEBTEDNESS	\$6,466,000	\$4,947,000
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Account Description	Amounts
0810 Nonspendable Fund Balance	6,800
0820 Restricted Fund Balance	61,433
0830 Committed Fund Balance	1,531,519
0840 Assigned Fund Balance	700,000
0850 Unassigned Fund Balance	1,772,973
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$4,004,492

5900 Budgetary Reserve

Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$4,072,725
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